

House Engrossed

FILED

**KEN BENNETT
SECRETARY OF STATE**

State of Arizona
House of Representatives
Fiftieth Legislature
First Regular Session
2011

CHAPTER 290

HOUSE BILL 2659

AN ACT

AMENDING SECTION 28-5810, ARIZONA REVISED STATUTES; RELATING TO RENTAL
VEHICLE SURCHARGE.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 28-5810, Arizona Revised Statutes, is amended to
3 read:
4 28-5810. Rental vehicle surcharge; reimbursement; definition
5 A. A person engaged in the business of renting motor vehicles without
6 drivers shall collect, at the time the rental vehicle is rented, a five per
7 cent surcharge on each rental contract that is for a period of one hundred
8 eighty days or less.
9 B. The surcharge:
10 1. Shall be computed on the total amount stated in the rental
11 contract, less any taxes and fees imposed by title 42, chapter 5, article 1
12 and title 48, chapter 26, article 2.
13 2. Is not subject to the taxes imposed by title 42, chapter 5, article
14 1 and title 48, chapter 26, article 2.
15 3. Shall be noted on the rental contract and collected pursuant to the
16 contract.
17 4. Shall be retained by the vehicle owner or person engaged in the
18 business of renting rental vehicles.
19 5. Shall be used only for reimbursement of the amount of vehicle
20 license tax imposed on the rental vehicle pursuant to section 28-5801,
21 WHETHER RENTED IN THIS STATE OR IN ANOTHER STATE OR JURISDICTION, and paid by
22 the rental vehicle owner or person engaged in the business of renting rental
23 vehicles at the time of vehicle registration.
24 C. On February 15 of each year, a person who is engaged in the
25 business of renting rental vehicles and who collects a surcharge pursuant to
26 this section shall file a report with the director stating:
27 1. The total amount of vehicle license tax paid the previous year.
28 2. The total amount of vehicle rental revenues for the previous year.
29 3. The amount by which the surcharge exceeds the amount of vehicle
30 license tax.
31 D. Surcharges collected in excess of the amount of vehicle license tax
32 paid shall be remitted, deposited and distributed pursuant to section
33 28-5808.
34 E. The report to the director required by this section shall be a
35 sworn statement subject to penalty of perjury for misrepresenting the amount
36 of vehicle license tax paid or the amount of surcharge collected.
37 F. The director shall adopt rules prescribing auditing procedures,
38 records maintenance and other requirements necessary to administer this
39 section.
40 G. To assist with administering this article, each year at the request
41 of the director of the department of transportation, the department of
42 revenue shall provide a report to the director of the department of
43 transportation that includes, to the extent available, the following:

1 1. The names of all of the persons who are engaged in the business of
2 renting rental vehicles and who hold a transaction privilege tax license
3 pursuant to section 42-5071.

4 2. The address of the business.

5 3. The effective date of the license.

6 H. For the purposes of this section, "rental vehicle" means both of
7 the following:

8 1. A passenger vehicle that is designed to transport fifteen or fewer
9 passengers and that is rented without a driver.

10 2. A truck, trailer or semitrailer that has a gross vehicle weight of
11 less than twenty-six thousand one pounds, that is rented without a driver and
12 that is used in the transportation of personal property.

APPROVED BY THE GOVERNOR APRIL 27, 2011.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 27, 2011.

Passed the House March 14, 20 11

Passed the Senate April 19, 20 11

by the following vote: 58 Ayes,

by the following vote: 30 Ayes,

0 Nays, 2 Not Voting

0 Nays, 0 Not Voting

[Signature]
Speaker of the House

[Signature]
President of the Senate

Cheryl Laube
Chief Clerk of the House

[Signature]
Assistant Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

20 day of April, 20 11

at 8:30 o'clock A M.

[Signature]
Secretary to the Governor

Approved this 27th day of

April

at 3:04 o'clock P. M.

[Signature]
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 27th day of April, 20 11

at 4:45 o'clock P M.

[Signature]
Secretary of State

H.B. 2659